

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18581
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

[Redacted] (petitioner) protests the Notice of Deficiency Determination issued by staff of the Idaho State Tax Commission (Commission) dated December 29, 2004, asserting additional income tax, penalty, and interest totaling \$5,802 for 2000.

The petitioner filed a letter of protest that the Commission treated as a petition for redetermination. After the issuance of the Notice of Deficiency Determination, the petitioner submitted additional material. Based upon that additional material, the auditor reduced the liability and sent his modified computations to the petitioner.

The Commission notified the petitioner that he could meet with a Commissioner or a designee in an informal conference to discuss the deficiency determined by the staff or, in the alternative, submit additional information to show why the deficiency should be adjusted.

The petitioner requested a copy of the workpapers. However, no additional documentation was submitted. The petitioner did not request an informal conference. Therefore, the Commission now renders its decision based upon the information currently in the file.

The Commission has reviewed the auditor's modified computations and finds no error therein. Therefore, since the petitioner has submitted no additional material, the Commission finds that the auditor's modified determination must be upheld.

WHEREFORE, the Notice of Deficiency Determination dated December 29, 2004, is hereby MODIFIED, and as so modified is APPROVED, AFFIRMED, AND MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following taxes and interest (calculated to October 31, 2006):

<u>YEAR</u>	<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$3,508	\$1,218	<u>\$4,726</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2006, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]
[Redacted]

Receipt No.
